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September 17, 2014

Suzanne H. Elliott, CPA  
Louisiana Legislative Auditor  
PO Box 94397  
Baton Rouge, LA 70804

Re: Community School for Apprenticeship Learning, Inc.  
Reissued Audit Report for Year Ended 6/30/2013

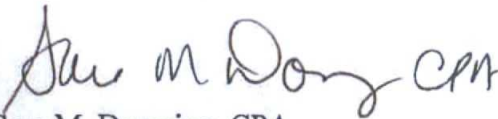
Dear Ms. Elliott:

During our Firm's internal inspection of select audit files, we discovered that we had issued an incorrect report on the above referenced audit. The auditee had not submitted their audit data to the Federal Clearing House and although this was noted in our audit work papers and the audit was performed correctly with the engagement being considered a high risk audit, our audit report findings and letters on internal control and compliance had not been updated to properly report this finding.

Upon discovery of this error, we contacted the client, made the necessary corrections to the audit report, had the client write their corrective action plan and reissued the report to the client and to your office. Since that time we have worked with the client to submit both the 6/30/12 and the 6/30/13 audit reports to the Federal Clearing House and have made sure the 6/30/14 engagement include an agreement to assist with that submission in a timely manner within 30 days of releasing the audit report.

We apologize for this error and any additional work it may have caused your office. If you have any additional questions, please do not hesitate to contact me.

Sincerely,

  
Sara M. Downing, CPA

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Baton Rouge, LA 70806

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **OCT 08 2014**

REISSUE

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

CONSOLIDATING FINANCIAL STATEMENTS  
For the Year Ended June 30, 2013



TWRU

*CPAs & Financial Advisors*

# TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT.....	1
CONSOLIDATING FINANCIAL STATEMENTS:	
CONSOLIDATING STATEMENT OF FINANCIAL POSITION .....	3
CONSOLIDATING STATEMENT OF ACTIVITIES.....	4
CONSOLIDATING SCHEDULE OF FUNCTIONAL EXPENSES .....	5
CONSOLLIDATING STATEMENT OF CASH FLOWS .....	6
NOTES TO FINANCIAL STATEMENTS.....	7
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....	11
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINNACIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	12
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 .....	14
SCHEDULE OF FINDINGS AND QUESTIONNED COSTS.....	16
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONNED COSTS .....	18
INDEPENDENT REPORT ON AGREED UPON PROCEDURES.....	19
SCHEDULES REQUIRED BY STATE LAW .....	22
SCHEDULE 1 - GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURE AND CERTAIN LOCAL REVENUE SOURCES .....	23
SCHEDULE 2 - EDUCATION LEVELS OF PUBLIC SCHOOL STAFF .....	24
SCHEDULE 3 - NUMBER AND TYPE OF PUBLIC SCHOOLS .....	25
SCHEDULE 4 - EXPERIENCE OF PUBLIC PRINCIPALS, ASSISTANT PRINCIPALS, AND FULL-TIME CLASSROOM TEACHERS .....	26
SCHEDULE 5 - PUBLIC SCHOOL STAFF DATA: AVERAGE SALARIES.....	27
SCHEDULE 6 - CLASS SIZE CHARACTERSTICS .....	28
SCHEDULE 7 - LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP) .....	29
SCHEDULE 8 - GRADUATION EXIT EXAMINATION (GEE).....	30
SCHEDULE 9 - iLEAP TESTS .....	31





## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Community School for Apprenticeship Learning  
Baton Rouge, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying consolidating financial statements of Community School for Apprenticeship Learning (a nonprofit organization) and its Subsidiary, which comprise the consolidating statement of financial position as of June 30, 2013, and the related consolidating statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidating financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidating financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidating financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidating financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidating financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidating financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidating financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidating financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidating financial statements referred to above present fairly, in all material respects, the financial position of Community School for Apprenticeship Learning and Subsidiary as of June 30, 2013, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Other Matters*

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the consolidating financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the consolidating financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidating financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidating financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidating financial statements or to the consolidating financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidating financial statements as a whole.

#### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2014, on our consideration of Community School for Apprenticeship Learning's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community School for Apprenticeship Learning and Subsidiary's internal control over financial reporting and compliance.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
January 16, 2014



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
(See Notes to Financial Statements)  
June 30, 2013

ASSETS

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
<b>CURRENT ASSETS:</b>				
Cash	\$ 3,011,191	\$ -	\$ -	\$ 3,011,191
Accounts Receivable - MFP	183,537	-	-	183,537
Other Receivables	825	-	-	825
Due from Related Party	370,679	-	(370,679)	-
Prepaid Insurance	14,829	-	-	14,829
<b>TOTAL CURRENT ASSETS</b>	<b>3,581,061</b>	<b>-</b>	<b>(370,679)</b>	<b>3,210,382</b>
<b>PROPERTY AND EQUIPMENT:</b>				
Land	96,314	-	-	96,314
Buildings and Leasehold Improvements	897,674	1,995,966	-	2,893,640
Furniture and Fixtures	181,850	-	-	181,850
Equipment	319,616	-	-	319,616
Landscaping	1,870	-	-	1,870
Equipment - Virtual Academy	228,164	-	-	228,164
Furniture - Virtual Academy	6,173	-	-	6,173
<b>TOTAL PROPERTY AND EQUIPMENT</b>	<b>1,731,661</b>	<b>1,995,966</b>	<b>-</b>	<b>3,727,627</b>
Less Accumulated Depreciation	466,660	64,903	-	531,563
<b>NET PROPERTY AND EQUIPMENT</b>	<b>1,265,001</b>	<b>1,931,063</b>	<b>-</b>	<b>3,196,064</b>
<b>OTHER ASSETS:</b>				
Restricted Reserve Cash Accounts	-	106,510	-	106,510
Loan Closing Cost - MEC, Inc. (net of amortization)	-	27,776	-	27,776
<b>TOTAL OTHER ASSETS</b>	<b>-</b>	<b>134,286</b>	<b>-</b>	<b>134,286</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,846,062</b>	<b>\$ 2,065,349</b>	<b>\$ (370,679)</b>	<b>\$ 6,540,732</b>

# LIABILITIES AND NET ASSETS

	Community School for Apprenticeship Learning	Making Education Count, Inc	Eliminations	Consolidating Total
<b>CURRENT LIABILITIES</b>				
Accounts Payable	\$ 227,527	\$ -	\$ -	\$ 227,527
Accrued Payroll Taxes	60,627	-	-	60,627
Payroll Liabilities	32,716	-	-	32,716
Credit Card Payable	16,545	-	-	16,545
Due to LA Unclaimed Property	294	-	-	294
Other Payables	7,707	-	-	7,707
Due to Related Party	-	370,679	(370,679)	-
Current Portion of Self Help Loan	-	54,023	-	54,023
<b>TOTAL CURRENT LIABILITIES</b>	<b>345,416</b>	<b>424,702</b>	<b>(370,679)</b>	<b>399,439</b>
<b>NON-CURRENT LIABILITIES</b>				
Self Help Loan (Net of Current Portion)	-	1,602,068	-	1,602,068
<b>TOTAL LONG-TERM LIABILITIES</b>		<b>1,602,068</b>	<b>-</b>	<b>1,602,068</b>
<b>TOTAL LIABILITIES</b>	<b>345,416</b>	<b>2,026,770</b>	<b>(370,679)</b>	<b>2,001,507</b>
<b>NET ASSETS</b>				
Temporarily Restricted	-	38,579	-	38,579
Unrestricted	4,500,646	-	-	4,500,646
<b>TOTAL NET ASSETS</b>	<b>4,500,646</b>	<b>38,579</b>	<b>-</b>	<b>4,539,225</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,846,062</b>	<b>\$ 2,065,349</b>	<b>\$ (370,679)</b>	<b>\$ 6,540,732</b>



THE CENTER FOR  
EDUCATION AND THE ARTS

**COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY**  
Baton Rouge, Louisiana

**CONSOLIDATING STATEMENT OF ACTIVITIES**

(See Notes to Financial Statements)

For the Year Ended June 30, 2013

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>				
<b>PUBLIC SUPPORT REVENUES AND OTHER SUPPORT:</b>				
School Payments- MFP	\$ 14,810,487	\$ -		\$ 14,810,487
Support from Federal Programs	1,014,771	-	-	1,014,771
Support from State Programs	8,826	-	-	8,826
Food Payments - MFP	15,524	-	-	15,524
Student Services - Food	5,972	-	-	5,972
Contributions	1,000	-	-	1,000
Interest Income	-	1,148	-	1,148
Management Fee	346,381	-	-	346,381
Rental Income	-	204,402	(204,402)	-
Miscellaneous Income and Student Fees	26,885	-	-	26,885
<b>TOTAL PUBLIC SUPPORT REVENUES AND OTHER SUPPORT</b>	<b>16,229,846</b>	<b>205,550</b>	<b>(204,402)</b>	<b>16,230,994</b>
<b>EXPENDITURES:</b>				
PROGRAM EXPENSES	14,965,212	52,052	(204,402)	14,812,862
ADMINISTRATIVE EXPENSES	2,217,956	96,691	-	2,314,647
<b>TOTAL EXPENDITURES</b>	<b>17,183,168</b>	<b>148,743</b>	<b>(204,402)</b>	<b>17,127,509</b>
<b>(DECREASE) INCREASE IN UNRESTRICTED NET ASSETS</b>	<b>(953,322)</b>	<b>56,807</b>	<b>-</b>	<b>(896,515)</b>
<b>UNRESTRICTED NET ASSETS- BEGINNING OF YEAR</b>	<b>5,480,847</b>	<b>132,065</b>	<b>-</b>	<b>5,612,912</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>	<b>(26,879)</b>	<b>(150,293)</b>	<b>-</b>	<b>(177,172)</b>
<b>UNRESTRICTED NET ASSETS-END OF YEAR</b>	<b>\$ 4,500,646</b>	<b>\$ 38,579</b>	<b>\$ -</b>	<b>\$ 4,539,225</b>

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING, INC. and SUBSIDIARY  
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES  
(See Notes to Financial Statements)  
For the Year Ended June 30, 2013

	2013			
	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
<b>EXPENDITURES:</b>				
<b>PROGRAM EXPENSES:</b>				
Salaries	\$ 3,353,044	\$ -	\$ -	\$ 3,353,044
Payroll Taxes	162,302	-	-	162,302
Other Employee Benefits	8,899	-	-	8,899
Retirement	461,850	-	-	461,850
Health Insurance	338,445	-	-	338,445
Depreciation and Amortization	149,330	52,052	-	201,382
Food Service Operations	159,689	-	-	159,689
Instructional Staff Services	11,507	-	-	11,507
Instructional Program Expenditures	7,235,409	-	-	7,235,409
Materials & Supplies	2,556,758	-	-	2,556,758
Pupil Support Services	19,771	-	-	19,771
Substitute Teachers	12,550	-	-	12,550
Rent	204,402	-	(204,402)	-
Payments in Lieu of Transportation	291,255	-	-	291,255
<b>TOTAL PROGRAM EXPENSES</b>	<b>14,965,212</b>	<b>52,052</b>	<b>(204,402)</b>	<b>14,812,862</b>
<b>ADMINISTRATIVE EXPENSES:</b>				
Salaries	848,429	-	-	848,429
Payroll Taxes	41,084	-	-	41,084
Other Employee Benefits	2,253	-	-	2,253
Retirement	116,910	-	-	116,910
Health Insurance	85,672	-	-	85,672
Business Services - Technical and Professional	76,328	-	-	76,328
Contract Payment - MFP	346,380	-	-	346,380
Depreciation and Amortization	-	1,550	-	1,550
Dues & Fees	16,996	-	-	16,996
General Administration	36,501	-	-	36,501
Interest Expense	6,077	95,141	-	101,218
Insurance - Other	12,667	-	-	12,667
Operation & Maintenance of Plant Services	211,558	-	-	211,558
Postage, Telephone & Miscellaneous Admin	67,127	-	-	67,127
Rent - Administrative Offices	79,316	-	-	79,316
Repairs & Maintenance	91,333	-	-	91,333
School Board - Indirect Costs	36,925	-	-	36,925
Travel Expense	142,401	-	-	142,401
<b>TOTAL ADMINISTRATIVE EXPENSES:</b>	<b>2,217,956</b>	<b>96,691</b>	<b>-</b>	<b>2,314,647</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,183,168</b>	<b>\$ 148,743</b>	<b>\$ (204,402)</b>	<b>\$ 17,127,509</b>

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

CONSOLIDATING STATEMENT OF CASH FLOWS

(See Notes to Financial Statements)

For the Year Ended June 30, 2013

	Community School for Apprenticeship Learning	Making Education Count, Inc.	Eliminations	Consolidating Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received for MFP	\$ 14,740,703	\$ -	\$ -	\$ 14,740,703
Cash Received from Federal Grants	1,227,990	-	-	1,227,990
Cash Received from Other Sources	389,064	-	-	389,064
Cash Received for Rent	-	204,402	(204,402)	-
Interest Received	-	1,148	-	1,148
Cash Paid to Employees	(4,201,473)	-	-	(4,201,473)
Cash Paid for Interest	(6,077)	(97,532)	-	(103,609)
Cash Paid for Goods and Services	(12,785,329)	-	204,402	(12,564,385)
<b>NET CASH (USED) PROVIDED BY OPERATING ACTIVITIES</b>	<b>(635,122)</b>	<b>108,018</b>	<b>-</b>	<b>(510,562)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payments for Buildings and Improvements	(127,724)	(277,663)	-	(405,387)
Payments for Equipment	(99,016)	-	-	(99,016)
Payments for Furniture and Fixtures	(14,386)	-	-	(14,386)
Loans (to)/from Parent/Subsidiary	147,736	(131,194)	-	-
Transfers to Restricted Reserve Accounts	-	(58,220)	-	(58,220)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>(93,390)</b>	<b>(467,077)</b>	<b>-</b>	<b>(577,009)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>				
Repayments of Long Term Debt	-	(50,811)	-	(50,811)
<b>NET CASH USED BY FINANCING ACTIVITIES</b>	<b>-</b>	<b>(50,811)</b>	<b>-</b>	<b>(50,811)</b>
<b>NET DECREASE IN CASH</b>	<b>(728,512)</b>	<b>(409,870)</b>	<b>-</b>	<b>(1,138,382)</b>
<b>BEGINNING CASH BALANCE</b>	<b>3,739,703</b>	<b>409,870</b>	<b>-</b>	<b>4,149,573</b>
<b>ENDING CASH BALANCE</b>	<b>\$ 3,011,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,011,191</b>



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CPAs & Financial Advisors

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-1-  
June 30, 2013

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Principles of Consolidation** – The accompanying financial statements reflect the consolidated financial statements of Community School for Apprenticeship Learning (School) and Making Education Count, Inc. (Subsidiary). The Board of Directors for Community School for Apprenticeship is also the Board of Directors for Making Education Count, Inc. The Subsidiary obtained a loan for the construction of a building to be used solely by the School. Material inter-company transactions have been eliminated.

**Nature of Operations** – Community School for Apprenticeship Learning (School) is an independent public middle school with a charter to operate in East Baton Rouge Parish expiring June 30, 2015. The School has an enrollment of 206 students and teaches using a project based instruction as one of the primary tools of delivery.

During 2009, the School applied for and received a Type 2 charter to operate a public high school in East Baton Rouge Parish. At the High School, students focus on either a liberal arts or a math/science student track, with their senior year focusing on the specific academic track and allowing students to intern with local companies to get experience and exposure in the workplace in areas related to their academic track. During the 2012-2013 school year, Madison Preparatory had an enrollment of 280 students in ninth through twelfth grades. The initial charter is for five years but will be re-evaluated after three years.

During 2011, the School applied for and received a charter to operate Louisiana Virtual Charter Academy (LAVCA), a public virtual school operated in Louisiana for grades Kindergarten through eleventh grade. The school operates through a partnership with K12 through an online instructional program. During the 2012-2013 school year, LAVCA had an enrollment of 1,149 students.

The School is a nonprofit School as described in Section 501(c) (3) of the Internal Revenue Code and is exempt from federal and state income taxes. Making Education Count, Inc. (MEC) was organized to obtain a loan to construct a gym for Community School for Apprenticeship Learning. MEC is in the process of applying to be recognized as a nonprofit organization as described by Section 501(c) (3) of the Internal Revenue Code and anticipates being exempt from federal and state income taxes.

**Basis of Accounting** – The financial statements were prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**Basis of Presentation** – The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets are resources that are free of donor-imposed or time restrictions and are available at the directions of the governing board. Temporarily restricted assets are resourced that are limited by donor-imposed stipulations that either expires by passage of time or can be fulfilled and removed by specific action pursuant to those stipulations. Permanently restricted assets are those resources whose use is limited to donor-imposed stipulations that neither expires by passage of time nor can be fulfilled or otherwise removed by specific action.

**Support** – The school is issued monthly per pupil Minimum Foundation Program (MFP) distributions as determined by the State Department of Education and the East Baton Rouge Parish School Board. The distribution is based on the October 1 enrollment and is adjusted accordingly for any State Department of Education audit adjustments. The School also applies for various grants from the private and public sector. The grants are for specific items and are nonrecurring.

**Concentration of Support** – For the year ended June 30, 2013, the School received approximately 13% of its annual revenue from the East Baton Rouge Parish School Board and 78% from State of Louisiana Department of Education funding.

**Contributions** – Contributions received are allocated as restricted or unrestricted based on the donors' stipulations.



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-2-  
June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services – No amounts have been reflected in the financial statements for donated services. The School generally pays for services requiring specific expertise. Some Board members volunteer their time and perform a variety of tasks that assist with administrative programs.

Program – The sole program of the School is an instructional programming.

Functional Expenses – The costs of providing various program and administrative services have been reported on a functional basis in the Statement of Activities and the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the various program and administrative services based on estimates made by management.

Cash and Cash Equivalents – The School and Subsidiary both consider all highly liquid investments purchases with maturity of three months or less to be cash equivalents.

Accounts Receivable – Bad debts are charged to operations in the year in which the account is determined uncollectible. If the reserve method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements. No amounts for an allowance for bad debts have been established as the School expects to collect the balance in full.

Property and Equipment – Purchased property and equipment is capitalized at cost. Depreciation is calculated using the straight-line method over the estimated useful life of the assets.

Loan Costs – Loan costs are amortized over the life of the financing agreement. During the year \$1,550 in loan closing costs were amortized.

Advertising – The School expenses advertising costs as they are incurred. Advertising costs during 2013 were \$543

Use of Estimates – Management used estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could vary from the estimates that were assumed in preparing the financial statements.

NOTE 2: ACCOUNTS RECEIVABLE

Accounts receivable - MFP at June 30, 2013 represent the amount due from the East Baton Rouge Parish School Board for June 2013 MFP net of monthly expenses paid directly to the School Board through deduction from total support.

NOTE 3: OPERATING LEASE

The School leases its facilities from the East Baton Rouge Parish School Board on a year-to-year basis. On December 18, 2008, the school entered into a new lease agreement with the school board which reduced the monthly rent charged to the school to \$100. Total rent paid during the year ended June 30, 2013 was \$1,200. The new lease agreement expired on June 30, 2013 and was renewed for the same terms for the School year 2013-2014. As a term of the agreement the School is responsible for utilities expense, janitorial expenses, and other repairs.

The School leases its Baton Rouge administrative facilities for \$1,000 per month. The lease expired in January 2013 but was renewed at the same terms for another year. The School leases its New Orleans facilities for \$4,950 per month. The lease expires in May 2014.



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-3-  
June 30, 2013

NOTE 3: OPERATING LEASE (CONTINUED)

The School has a lease agreement with the Subsidiary to lease the gym facilities for \$18,412 per month through December 30, 2020. Actual rent payments were \$17,034 a month. The School is responsible utilities, property taxes, insurance, and repairs. These transactions are eliminated in the consolidating financial statements.

LAVCA leases classroom space for presentations and testing on an as needed basis and office equipment as needed on a monthly basis.

Total rent for 2013 totaled \$79,316. Rent paid between the School and Subsidiary for 2013 was \$204,402.

Not including rent paid by the School to the Subsidiary, estimated annual rental obligation for the next five years are \$72,600 each year. Estimated annual rental obligations of the School to the Subsidiary for the next five years are an additional \$204,402.

NOTE 4: RETIREMENT PLAN

Some School employees are covered by the Teachers' Retirement System of Louisiana. Employees are required to defer 8% of their salary into the plan. For the year ended June 30, 2013, the School contributed an additional 24.5% for most employees and 26.6% for some employees, depending on the plan they participate in. During the year ended June 30, 2013, the School contributed \$578,760 into the plans.

NOTE 5: INCOME TAXES

On July 1, 2009, the Organization adopted the recent accounting guidance related to accounting for uncertainty in income taxes, which sets out a consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions. The Organization's administration recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is greater than 50% likely of being realized. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. The Organization's administration has evaluated its position regarding the accounting for uncertain income tax positions. The Organization's administration does not believe that it has any uncertain tax positions. With few exceptions, the Organization is no longer subject to federal, state, or local tax examinations by tax authorities for years before June 30, 2010.

NOTE 6: LONG-TERM DEBT

On December 30, 2010, Making Education Count, Inc. (MEC) entered into a 7 year loan payable to Self-Help New Markets VII, L.L.C. in the initial principle amount of \$1,750,000. Community School for Apprenticeship Learning, Inc. has guaranteed the loan unconditionally. Commencing on February 1, 2011, through July 1, 2011, MEC made payments of interest in monthly installments based on a 5.68% interest rate and the daily principle balance of the loan. Commencing on August 1, 2011, MEC began making payments of principle and interest in monthly installments of \$12,221, with a final payment of all unpaid principle and interest due on the maturity date of March 31, 2017. The balance owed on this loan at June 30, 2013 was \$1,656,091.

Aggregate maturities of long-term debt for the next five years are as follows:

2014	\$54,023
2015	\$57,173
2016	\$60,507
2017	\$64,034
2018	\$67,768



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS-4-  
June 30, 2013

**NOTE 7: SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Reconciliation of net income to net cash provided by operating activities:

	<u>2013</u>
Decrease in Net Assets	\$ (896,515)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:	
Depreciation and Amortization	202,932
Increase in Accounts Receivable – MFP	(85,308)
Decrease in Accounts Receivable – Federal Programs	213,219
Increase in Employee Receivable	(825)
Decrease in Prepaid Insurance	4,272
Increase in Accounts Payable (as restated)	50,355
Increase in Payroll Taxes Payable	14,019
Increase in Payroll Liabilities	1,494
Increase in Credit Card Payable	2,049
Decrease in Accrued Interest	(2,391)
Increase in Due to LA Unclaimed Property	156
Decrease in Other Payable	(3,859)
Decrease in Accrued Insurance	(10,160)
<b>NET CASH USED BY OPERATING ACTIVITIES</b>	<b><u>\$ (510,562)</u></b>

Cash paid for interest expense during the year ended June 30, 2013 was \$103,609.

**NOTE 8: CONCENTRATION OF CREDIT RISK**

Making Education Count, Inc. maintains its cash balance in one financial institution. At times, such balances may be in excess of the NCUA insurance limit.

**NOTE 9: PRIOR PERIOD ADJUSTMENT**

During the year it was discovered that expenses in the amount of \$177,172 had not been accrued by the School at June 30, 2012. The effects of these adjustments decreased net assets of the School by \$26,879 and of the Subsidiary by \$150,293 as of June 30, 2012.

**NOTE 10: SUBSEQUENT EVENTS**

The school has evaluated all subsequent events through January 16, 2014, the date the financial statements were available to be issued.



**TWRU**

*CPEs & Financial Advisors*

COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Education - Title I	84.010A	\$ 514,847
U.S. Department of Education - IDEA Part B	84.027A	268,177
U.S. Department of Education - IDEA Preschool	84.173A	511
U.S. Department of Education - Public Charter School	84.282A	106,754
U.S. Department of Education - Title II - Part A	84.367A	53,362
U.S. Department Of Agriculture - School Lunch Program	10.555	<u>71,120</u>
Total		<u><u>\$ 1,014,771</u></u>

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community School for Apprenticeship Learning, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Community School for Apprenticeship Learning, it is intended to and does not present the financial position, changes in net assets, or cash flows of Community School for Apprenticeship Learning.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Community School of Apprenticeship Learning and Subsidiary

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidating financial statements of Community School of Apprenticeship Learning and Subsidiary (a nonprofit organization), which comprise the consolidating statement of financial position as of June 30, 2013, and the related consolidating statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 16, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community School of Apprenticeship Learning and Subsidiary's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community School of Apprenticeship Learning and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. See finding 2013-01 and 2013-02.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community School of Apprenticeship Learning and Subsidiary's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-01 and 2013-02.

**Community School of Apprenticeship Learning and Subsidiary's Response to Findings**

Community School of Apprenticeship Learning and Subsidiary's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community School of Apprenticeship Learning and Subsidiary's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, Community School for Apprenticeship Learning and Subsidiary's Board of Directors, others within the entity, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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CPAs & Financial Advisors  
Baton Rouge, Louisiana  
January 16, 2014



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors  
Community School of Apprenticeship Learning and Subsidiary

**Report on Compliance for Each Major Federal Program**

We have audited Community School of Apprenticeship Learning and Subsidiary's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Community School of Apprenticeship Learning and Subsidiary's major federal programs for the year ended June 30, 2013. Community School of Apprenticeship Learning and Subsidiary's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Community School of Apprenticeship Learning and Subsidiary's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community School of Apprenticeship Learning and Subsidiary's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community School of Apprenticeship Learning and Subsidiary's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Community School of Apprenticeship Learning and Subsidiary complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02. Our opinion on each major federal program is not modified with respect to these matters.

Community School of Apprenticeship Learning and Subsidiary's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community School of Apprenticeship Learning and Subsidiary's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## Report on Internal Control over Compliance

Management of Community School of Apprenticeship Learning and Subsidiary is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community School of Apprenticeship Learning and Subsidiary's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community School of Apprenticeship Learning and Subsidiary's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-01 and 2013-02 that we considered to be a significant deficiency.

Community School of Apprenticeship Learning and Subsidiary's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community School of Apprenticeship Learning and Subsidiary's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of management, Community School for Apprenticeship Learning and Subsidiary's Board of Directors, others within the entity, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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CPAs & Financial Advisors  
Baton Rouge, Louisiana  
January 16, 2014



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COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2013

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Community School for Apprenticeship Learning and its subsidiary.
2. Two significant deficiencies disclosed during the audit of the financial statements are reported in Schedule of Findings and Questioned Costs. No material weaknesses are reported.
3. Two instance of noncompliance material to the financial statements of Community School for Apprenticeship Learning, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. Two significant deficiencies in internal control over major federal award programs disclosed during the audit are reported in the Schedule of Findings and Questioned Costs. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs of Community School for Apprenticeship Learning expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The program tested as major program was:  
Title I Part A  
CFDA Number 84.010A
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Community School for Apprenticeship Learning was determined not to be a low-risk auditee.



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**COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY**  
Baton Rouge, Louisiana

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2013

**FINDINGS—FINANCIAL STATEMENT AUDIT**

**SIGNIFICANT DEFICIENCIES**

**Finding Reference Number 2013-01**

**Condition:** For the year ended June 30, 2012, the annual audit report was not submitted to Single Audit Clearing House within nine months of year end.

**Criteria:** Regulations require an annual audit in accordance with Circular A133 be submitted to the Federal Audit Clearing house within 30 days of completing the audit or 90 days after year end, whichever is earlier.

**Effect:** The Organization was late submitting the audit.

**Cause:** The Organization had not had an A133 audit before and was not familiar with this requirement

**Recommendation:** Management should ensure that the books and records are ready for audit so that the audit can be completed and submitted to all parties by September 30 of each year.

**Auditor's Summary of Auditee's Comments:** Management will work together with its auditors to develop efficiencies in future years in order to avoid late submission of the annual audit.

**Finding Reference Number 2013-02**

**Condition:** For the year ended June 30, 2012, the annual audit report was not submitted to the Louisiana Legislative Auditor by the deadline of six months after year end.

**Criteria:** Regulations require an annual audit be completed and submitted to the Louisiana Legislative Auditor within six months after year end.

**Effect:** The Organization was late submitting the audit.

**Cause:** The Organization had to have an A133 audit for the first time and the additional audit procedures caused the audit to be submitted 16 days late.

**Recommendation:** Management should ensure that the books and records are ready for audit so that the audit can be completed and submitted to all parties by June 30 of each year.

**Auditor's Summary of Auditee's Comments:** Management will work together with its auditors to develop efficiencies in future years in order to avoid late submission of the annual audit.

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

See Financial Statement finding 2013-01 and 2013-02. No questioned costs to report.



COMMUNITY SCHOOL FOR APPRENTICESHIP LEARNING and SUBSIDIARY  
Baton Rouge, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2013

**Finding Reference Number 2012-1**

**Condition:** The annual audit was not submitted to the Louisiana Legislative Auditor by the due date.

**Recommendation:** Management should ensure that the books and records are ready for audit so that the audit can be completed and submitted to all parties by December 31 of each year.

**Current Status:** The June 30, 2013 audit will be submitted 16 days late.



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Board of Directors  
Community School for Apprenticeship Learning, Inc.

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Community School for Apprenticeship Learning and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Community School for Apprenticeship Learning and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures were performed on data relating to Madison Preparatory Academy and Louisiana Virtual Charter Academy and not Community School for Apprenticeship Learning Middle School. Both Madison Preparatory Academy and Louisiana Virtual Charter Academy are schools operated by Community School for Apprenticeship Learning. Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions from each school and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation Revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

*Results: No exceptions were found.*

Education Levels of Public School Staff (Schedule 2)

2. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1, 2013.

*Results: No exceptions were found.*

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

*Results: No exceptions were noted.*

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determine if the individual's education level was properly classified on the schedule.

*Results: Three teachers' forms documenting the teacher's education level were not found in the respective personnel files. These items were disclosed to the School and were located by Human Resource personnel, provided for review, and then added to the personnel files. Therefore, no exceptions were noted.*

Number and Type of Public Schools (Schedule 3)

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

*Results: Louisiana Virtual Charter Academy is not a traditional school and does not have a cafeteria or provide meals service so they were not listed with the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application. Except as notes in the previous sentence, no exceptions were noted.*

Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers (Schedule 4)

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

*Results: No exceptions were noted.*

Public School Staff Data: Average Salaries (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

*Results: No exceptions were noted.*

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

*Results: No exceptions were noted.*



Class Size Characteristics (Schedule 6)

9. We obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. We then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

*Results: No exceptions were noted.*

Louisiana Educational Assessment Program (LEAP) (Schedule 7)

10. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Any Parish School Board.

*Results: No exceptions were noted.*

Graduation Exit Examination (GEE) (Schedule 8)

Information is not applicable for 2013, and is shown for historical purposes.

LEAP Tests (Schedule 9)

11. We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Any Parish School Board.

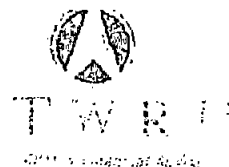
*Results: No exceptions were noted.*

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Community School for Apprenticeship Learning, Inc., the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

TWRU

CPAs & Financial Advisors  
Baton Rouge, Louisiana  
April 30, 2014



**Community School for Apprenticeship Learning, Inc.**  
**Baton Rouge, Louisiana**  
**Schedules Required by State Law (R.S. 24:514 - Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2013**

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and nonpublic textbook and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented annually in the MFP 70% Expenditure Requirement Report.

**Schedule 2 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's; Master's; Master's +30; Specialist in Education; and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 4 - Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 - Public School Staff Data: Average Salaries**

This schedule includes average classroom teacher's salary using full-time equivalents, including and excluding ROTC and rehired retiree teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 6 - Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the Legislature in the Annual School Report (ASR).

**Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 8 - Graduation Exit Examination (GEE)**

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

**Schedule 9 - iLEAP Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, and 7 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.



**T R U**  
Office of the Superintendent of Education

## Schedule 1

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**General Fund Instructional and Support Expenditures  
 and Certain Local Revenue Sources  
 For the Year Ended June 30, 2013**

	Column A	Column B
<b><u>General Fund Instructional and Equipment Expenditures</u></b>		
<b>General Fund Instructional Expenditures:</b>		
<b>Teacher and Student Interaction Activities:</b>		
Classroom Teacher Salaries	\$ 2,048,703.00	
Other Instructional Staff Activities	\$ 5,148.00	
Instructional Staff Employee Benefits	\$ 620,278.00	
Purchased Professional and Technical Services	\$ 4,473,458.50	
Instructional Materials and Supplies	\$ 1,724,297.50	
Instructional Equipment	\$	
Total Teacher and Student Interaction Activities		\$ 8,869,885.00
Other Instructional Activities		\$
Pupil Support Activities	\$ 260,258.00	
Less: Equipment for Pupil Support Activities	\$	
Net Pupil Support Activities		\$ 260,258.00
Instructional Staff Services	\$ 45,360.00	
Less: Equipment for Instructional Staff Services	\$	
Net Instructional Staff Services		\$ 45,360.00
School Administration		
Less: Equipment for School Administration	\$	
Net School Administration	\$ 667,677.00	\$ 667,677.00
Total General Fund Instructional Expenditures (Total of Column B)		\$ 9,843,180.00
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)		\$
<b><u>Certain Local Revenue Sources</u></b>		
<b>Local Taxation Revenue:</b>		
<b>Ad Valorem Taxes</b>		
Constitutional Ad Valorem Taxes		\$
Renewable Ad Valorem Tax		
Debt Service Ad Valorem Tax		
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		
Result of Court Ordered Settlement (Ad Valorem)		
Penalties/Interest on Ad Valorem Taxes		
Taxes Collected Due to Tax Incremental Financing (TIF) (Ad Valorem)		
<b>Sales Taxes</b>		
Sales and Use Taxes - Gross		
Sales/Use Taxes - Court Settlement		
Penalties/Interest on Sales/Use Taxes		
Sales/Use Taxes Collected Due to TIF		
Total Local Taxation Revenue		\$
<b>Local Earnings on Investment in Real Property:</b>		
Earnings from 16th Section Property	\$	
Earnings from Other Real Property		
Total Local Earnings on Investment in Real Property	\$	
<b>State Revenue in Lieu of Taxes:</b>		
Revenue Sharing - Constitutional Tax	\$	
Revenue Sharing - Other Taxes		
Revenue Sharing - Excess Portion		
Other Revenue in Lieu of Taxes		
Total State Revenue in Lieu of Taxes	\$	
Nonpublic Textbook Revenue	\$	
Nonpublic Transportation Revenue	\$	

## Schedule 2

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**Education Levels of Public School Staff**  
**As of October 1, 2012**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	27	48%	2	40%				
Master's Degree	22	39%	3	60%	2	100%		
Master's Degree + 30	7	13%						
Specialist in Education								
Ph. D. or Ed. D.								
<b>Total</b>	<b>56</b>	<b>100%</b>	<b>5</b>	<b>100%</b>	<b>2</b>	<b>100%</b>		

## Schedule 3

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana****Number and Type of Public Schools**  
**For the Year Ended June 30, 2013**

Type	Number
Elementary	0
Middle/Jr. /High	1
Secondary	1
Combination	1
Total	3

Note: Schools opened or closed during the fiscal year are included in this schedule.

## Schedule 4

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers**  
**As of October 1, 2012**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals	1							1
Principals		1						1
Classroom Teachers	2	8	31	9	6	1	4	61
<b>Total</b>	<b>3</b>	<b>9</b>	<b>31</b>	<b>9</b>	<b>6</b>	<b>1</b>	<b>4</b>	<b>63</b>

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**Public School Staff Data: Average Salaries**  
**For the Year Ended June 30, 2013**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC, Rehired Retirees, and Flagged Salary Reductions</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	\$ 43,084.24	\$ 42,919.92
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	\$ 42,406.08	\$ 42,130.86
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	59.11	55.11

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude stipends and employee benefits. Generally, retired teachers rehired to teach receive less compensation than non-retired teachers; some teachers may have been flagged as receiving reduced salaries (e.g., extended medical leave); and ROTC teachers usually receive more compensation because of a federal supplement. For these reasons, these teachers are excluded from the computation in the last column. This schedule excludes day-to-day substitutes, temporary employees, and any teachers on sabbatical leave during any part of the school year.

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**Class Size Characteristics**  
**As of October 1, 2012**

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High	53%	31	47%	28				
High Activity Classes	78%	32	22%	9				
Combination	26%	21	5%	4	1%	1	68%	56
Combination Activity Classes	46%	28	3%	2			51%	31

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

## Schedule 7

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**Louisiana Educational Assessment Program (LEAP)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	42	5%	10	8%	N/A		84	10%	6	5%	N/A	
Mastery	217	26%	28	22%			184	22%	21	17%		
Basic	385	46%	48	38%			327	39%	50	40%		
Approaching Basic	125	15%	22	18%			117	14%	28	23%		
Unsatisfactory	67	8%	17	14%			126	15%	20	16%		
Total	836	100%	125	100%			836	100%	125	101%		

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	25	3%	13	10%	N/A		20	2%	4	3%	N/A	
Mastery	151	18%	23	18%			127	15%	16	13%		
Basic	418	50%	48	38%			479	57%	56	45%		
Approaching Basic	176	21%	27	22%			136	16%	28	23%		
Unsatisfactory	67	8%	13	11%			75	9%	21	17%		
Total	837	100%	125	100%			837	99%	125	101%		

District Achievement Level Results	English Language Arts						Mathematics					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	30	5%	6	4%	N/A		24	4%	6	4%	N/A	
Mastery	137	23%	25	18%			42	7%	8	6%		
Basic	275	48%	54	34%			308	52%	65	41%		
Approaching Basic	119	20%	47	30%			128	22%	34	21%		
Unsatisfactory	36	6%	27	17%			93	16%	46	29%		
Total	597	100%	159	101%			595	101%	159	100%		

District Achievement Level Results	Science						Social Studies					
	2013		2012		2011		2013		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	30	5%	5	3%	N/A		8	1%	0	0%	N/A	
Mastery	120	20%	24	15%			92	15%	21	13%		
Basic	275	46%	60	38%			354	59%	75	46%		
Approaching Basic	138	23%	54	34%			86	16%	41	26%		
Unsatisfactory	36	6%	16	10%			48	8%	22	14%		
Total	599	100%	159	100%			590	99%	159	99%		

## Schedule 8

**Community School for Apprenticeship Learning, Inc**  
**Baton Rouge, Louisiana**

**Graduation Exit Examination (GEE)**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts *				Mathematics *			
	2012		2011		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10								
Advanced			0				0	
Mastery			2	3%			9	13%
Basic			25	35%			35	49%
Approaching Basic			33	46%			13	18%
Unsatisfactory			12	17%			14	20%
Total			72	100%			71	100%

District Achievement Level Results	Science				Social Studies			
	2012		2011		2012		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11								
Advanced	3	5%	0		1	2%	0	
Mastery	6	10%	0		2	3%	0	
Basic	27	47%	7	24%	36	62%	13	45%
Approaching Basic	16	26%	9	31%	13	22%	11	36%
Unsatisfactory	6	10%	13	45%	6	10%	5	17%
Total	58	100%	29	100%	58	100%	29	100%

\* This schedule is not applicable to Grade 10 for 2012

This schedule is not applicable to either grade for 2013. Information is shown for historical purposes.

**Community School for Apprenticeship Learning, Inc.**  
**Baton Rouge, Louisiana**

**ILEAP Tests**  
**For the Year Ended June 30, 2013**

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	N/A		N/A		N/A		N/A	
Mastery								
Basic								
Approaching Basic								
Unsatisfactory								
Total								

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	N/A		N/A		N/A		N/A	
Mastery								
Basic								
Approaching Basic								
Unsatisfactory								
Total								

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	N/A		N/A		N/A		N/A	
Mastery								
Basic								
Approaching Basic								
Unsatisfactory								
Total								

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2011		2011		2011		2011	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7								
Advanced	N/A		N/A		N/A		N/A	
Mastery								
Basic								
Approaching Basic								
Unsatisfactory								
Total								

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	2	2%	3	3%	4	5%	0	0%
Mastery	8	9%	8	9%	9	10%	14	16%
Basic	28	32%	30	34%	27	31%	28	32%
Approaching Basic	23	26%	23	26%	24	27%	15	17%
Unsatisfactory	27	31%	24	27%	24	27%	31	35%
<b>Total</b>	<b>88</b>	<b>100%</b>	<b>88</b>	<b>99%</b>	<b>88</b>	<b>100%</b>	<b>88</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	2	2%	6	6%	4	4%	9	9%
Mastery	21	20%	9	9%	18	15%	19	18%
Basic	39	38%	36	35%	46	44%	39	38%
Approaching Basic	20	19%	27	26%	28	27%	20	19%
Unsatisfactory	21	20%	28	25%	10	10%	17	16%
<b>Total</b>	<b>103</b>	<b>99%</b>	<b>104</b>	<b>101%</b>	<b>104</b>	<b>100%</b>	<b>104</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	3	2%	2	1%	8	6%	14	10%
Mastery	24	17%	10	7%	15	11%	15	11%
Basic	54	38%	68	48%	59	43%	54	39%
Approaching Basic	41	29%	25	18%	37	27%	31	22%
Unsatisfactory	21	15%	37	26%	19	14%	25	18%
<b>Total</b>	<b>143</b>	<b>101%</b>	<b>142</b>	<b>100%</b>	<b>138</b>	<b>101%</b>	<b>139</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2012		2012		2012		2012	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	2	1%	1	1%	3	2%	1	1%
Mastery	22	16%	13	9%	23	16%	10	7%
Basic	57	40%	55	38%	58	41%	57	40%
Approaching Basic	36	25%	37	26%	37	26%	33	23%
Unsatisfactory	27	19%	38	26%	20	14%	40	28%
<b>Total</b>	<b>144</b>	<b>100%</b>	<b>144</b>	<b>100%</b>	<b>141</b>	<b>99%</b>	<b>141</b>	<b>99%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 3</b>								
Advanced	32	4%	46	6%	39	5%	15	2%
Mastery	163	21%	170	22%	146	19%	139	18%
Basic	374	48%	378	49%	370	48%	385	50%
Approaching Basic	125	16%	108	14%	154	20%	139	18%
Unsatisfactory	78	10%	69	9%	62	8%	92	12%
<b>Total</b>	<b>772</b>	<b>99%</b>	<b>771</b>	<b>100%</b>	<b>771</b>	<b>100%</b>	<b>770</b>	<b>100%</b>

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>								
Advanced	40	5%	24	3%	24	3%	63	8%
Mastery	167	21%	127	16%	151	19%	119	15%
Basic	397	50%	406	51%	381	48%	348	44%
Approaching Basic	127	16%	127	16%	190	24%	159	20%
Unsatisfactory	64	8%	111	14%	47	6%	103	13%
Total	795	100%	795	100%	793	100%	793	100%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 6</b>								
Advanced	28	3%	79	9%	37	4%	79	8%
Mastery	158	18%	123	14%	187	21%	113	13%
Basic	475	54%	400	46%	400	45%	409	47%
Approaching Basic	149	17%	138	16%	193	22%	181	21%
Unsatisfactory	70	8%	137	16%	62	7%	97	11%
Total	678	100%	877	101%	879	99%	879	101%

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2013		2013		2013		2013	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 7</b>								
Advanced	41	5%	25	3%	33	4%	18	2%
Mastery	149	18%	107	13%	164	20%	132	16%
Basic	412	50%	421	51%	370	45%	436	53%
Approaching Basic	182	22%	149	18%	208	25%	140	17%
Unsatisfactory	41	5%	123	15%	49	6%	99	12%
Total	825	100%	825	100%	822	100%	823	100%



August 27, 2014,

Joy S. Irwin, CPA  
Louisiana Legislative Auditor  
PO Box 94397  
Baton Rouge, LA 70804

Dear Ms. Irwin:

I am writing to document the corrective action plan our Organization has taken to correct Audit Finding 2013-01 and 2013-02.

- We have established our account with the Federal Audit Clearinghouse Internet Data Entry System (FAC-IDES) and placed Tricie Metevia, Business Manager, as the contact person in our organization who will monitor the FAC-IDES process
- We have contracted with our audit firm to enter the unfilled reports into the system. The 2012 report has been submitted as of August 26, 2014. The 2013 report is in process of being submitted and should be finalized, certified and submitted by August 29, 2014.
- We have contracted with our audit firm to ensure that entering the audit data into the FAC-IDES system is part of our future audit engagement agreement and that the engagement letter states that the audit data will be submitted within 30 days after the submission of the audit report or nine months after the end of the fiscal year, whichever comes first.
- We will print out and keep receipt of the submission as part of our annual filings on records with a copy of the audit and form 990.

Thank you for your review of this corrective action plan. If you have any questions or comments, please call or email me.

Sincerely,

Dujan Johnson  
CEO

Community School for Apprenticeship Learning, 1555 Madison Avenue, Baton Rouge, LA 70802

Phone (225)336-1410/Fax (225)336-1414



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